

STATE OF UTAH
DIVISION OF OCCUPATIONAL AND PROFESSIONAL LICENSING

APPLICATION FOR LICENSURE

**CERTIFIED PUBLIC ACCOUNTANT
REINSTATEMENT**

DOPL-AP-042 REV 09/17/2002

APPLICATION INSTRUCTIONS AND INFORMATION

General Statement: The Division desires to provide courteous and timely service to all applicants for licensure. To maximize its efficiency and level of service, the Division will process complete applications only. **A complete application includes all applicable supporting documents and fees.** The fees are for processing your application and will not be refunded. Failure to complete the application and supply all necessary information will delay processing and may result in denial of licensure. Please read all instructions carefully.

Address of Record: The address listed on the application will be your address of record. All correspondence from the Division will be sent to that address. It is your responsibility to directly notify the Division of any change in address. Also, please note, the address of record is public information, available upon request and via the Internet. You may choose to use a business address or a post office box for your address of record rather than your home address.

Social Security Number: Your social security number is classified as a private record pursuant to Title 63, Chapter 2, Utah Government Records Access and Management Act (GRAMA). It is used as an individual identifier for our licensing database and for purposes of the child support enforcement pursuant to Subsection 78-32-17(3) and is mandatory pursuant to Subsection 53-1-301(1), Utah Code Ann., which implements the requirements of 42 U.S.C.666(a)(13). An application that does not include a social security number is incomplete and cannot be processed.

SUPPORTING DOCUMENTS AND FEES:

1. Submit an official letter from Experior documenting your passing scores on the Uniform National CPA Examination, if not previously reported to the Division.
2. Submit documentation of your passing the AICPA Professional Ethics for CPAs Examination within the past year.
3. Submit an official letter from Experior documenting your passing the Utah Law and Rules Examination within the past year.

4. Submit certification of completion of 80 hours of continuing professional education within the past year, which includes 16 hours in auditing and accounting courses.

This requirement may be waived if all of the following conditions are met:

- ☐ the applicant failed to timely renew because of inadvertent failure to pay the renewal fees, to sign renewal application documents, or to meet similar technical renewal requirements
- ☐ the application for reinstatement is filed with the Division within 24 months after expiration date of the license
- ☐ at the time of application for reinstatement, the applicant demonstrates by proof of attendance at acceptable CPE courses that at all times the applicant was in full compliance with the CPE requirements

5. Submit the appropriate non-refundable reinstatement fees as follows:

- ☐ If your license was in good standing at the time it expired and it has been **less than two years** since expiration, submit \$100.00 (\$50.00 reinstatement fee plus \$50.00 license renewal fee).
- ☐ If your license was in good standing at the time it expired and it has been **more than two years** since expiration:
 - ☐ and you have been engaged in lawful practice as a licensed CPA in the full-time employ of the United States government or in another state, submit \$100.00 (\$50.00 reinstatement fee plus \$50.00 license renewal fee);

OR

- ☐ you have not been engaged in practice as a licensed CPA, submit \$125.00 (\$50.00 reinstatement fee plus \$75.00 new license application fee);

OR

- ☐ you have been engaged in unlicensed practice as a CPA in Utah, submit the \$50.00 reinstatement fee plus the \$50.00 license renewal fee multiplied by the number of renewal periods for which your renewal fee has not been paid since the expiration of your license.
- ☐ If your license was not in good standing at the time it expired, contact the Division for instructions.

ADDITIONAL IMPORTANT INFORMATION:

1. **Law and Rules Exam:** All applicants for licensure must pass the Utah Law and Rules Examination within 1 year of making reinstatement application. Contact Experior at the address and telephone number below to register for the law examination.

Experior, 5486 South 1900 West, Suite C, Taylorsville, Utah 84118, (801) 355-5009

You may also purchase a study guide from Experior, which has been prepared to assist candidates taking law exams.

In addition, the following applicable laws and rules are available on the Internet at www.dopl.utah.gov:

- ☐ Division of Occupational and Professional Licensing Act
- ☐ General Rules of the Division of Occupational and Professional Licensing
- ☐ Certified Public Accountant Licensing Act
- ☐ Certified Public Accountant Licensing Act Rules

2. **Examinations:** If you have never passed the uniform examination, you must pass the uniform examination in order to reinstate your CPA license. If you have previously passed the uniform examination, you are not required to retake this examination. Applicants who have not previously passed the national CPA examination may contact Experior above for an application to take the “Uniform National CPA Examination” and for registration and fee information. Applications are also available on the Division’s website at www.dopl.utah.gov.

Applicants for the UACPA Professional Ethics for CPA’s Exam can order this self-study course and examination directly from the Utah Association of Certified Public Accountants (UACPA). This test must have been passed within one year prior to the reinstatement application. UACPA: 220 East Morris Ave, Suite 320, Salt Lake City, Utah 84115, (801) 466-8022.

3. **Examination Fees:** There are separate fees for all examinations. It is the responsibility of the applicant to submit the fees directly to the testing agency.
4. **Continuing Professional Education to Reinstate License:** You must complete a total of 80 hours of CPE approved by the board which shall include a minimum of 16 hours in accounting or audit or both. The 80 hours must be completed within the 12 months preceding the submission of your application for reinstatement. Successful completion of the two examinations outlined above will count as 8 hours toward the 80 hours required. CPE used to qualify for reinstatement of licensure cannot be used to meet the requirement for CPE after the license is granted.

5. **Continuing Professional Education during Licensure:** CPA's are required to complete 80 hours of approved CPE in each two-year period ending with an odd-numbered year (2002-03, 2004-05, etc.) with a minimum of 20 hours of CPE completed in each year.

In December of each odd-numbered year, CPE reporting forms will be mailed to the licensee for the purpose of reporting completion of qualified CPE courses as a condition of renewal of licensure. The licensee must complete and return the CPE reporting form to the Division no later than January 31 of each even-numbered year. The licensee is responsible to obtain the form and to report their CPE by the January 31 deadline. Failure to complete or report CPE will result in denial of renewal of the CPA license or action by the Division to revoke the CPA license.

If the initial license term is less than the full two-year CPE reporting period, the CPA is required to complete 10 hours of CPE for each full quarter of licensure during the CPE reporting period.

6. **Registration as a Certified Public Accounting Firm:** Anyone engaged in the practice of public accountancy must be either registered as a firm or be employed with a properly registered firm. If you are employed full time with a firm or other employer, but practice accountancy for your own account ("moonlighting"), you must apply for licensure with the Division as a CPA firm. If needed, contact Exterior or visit the Division's website (www.dopl.utah.gov) for a "Certified Public Accountancy Firm" application.
7. **Quality Review:** All firms, including sole proprietorships, engaged in the practice of public accountancy are required to comply with quality review requirements as found in the Certified Public Accountant Licensing Act Rules (R156-26a).
8. **License Renewal:** All CPA licenses expire September 30 of every even-numbered year.

Unlike many other states, Utah's license renewal schedule **is not** based on an individual licensee's date of initial licensure. Under Utah's renewal system, all licensees in each profession expire as a group on the same day every two years. Therefore, the length of a licensee's first renewal cycle depends on how far into the current renewal cycle initial licensure was obtained. Each renewal cycle thereafter is for a full two years.

Additionally, the fee paid with this application for licensure is an application processing fee only. It does not include a renewal fee. Each licensee is responsible to renew his/her license **PRIOR** to the expiration date shown on the current license. Renewal information is disseminated to each licensee at the licensee's last known address, as provided to the Division, approximately three months prior to the expiration date shown on the license.

9. **Updating Address Information:** It is a licensee's responsibility to maintain a current address with the Division. If your address is incorrect, you will not receive renewal notices or other correspondence.
10. **Current Documents:** Applications, statutes, and rules may change from time to time. If you have not recently obtained any of these documents, you may want to contact the Division or visit our Internet site to verify that you have current versions.
11. **Name Change:** If you have been licensed by the Division under any other name, please submit documentation of your name change such as a copy of your marriage license or divorce decree.
12. **Payments:** Make licensure fees payable to "DOPL."
13. **Mail Complete Application To:**

By U.S. Mail

Division of Occupational & Professional Licensing
P.O. Box 146741
Salt Lake City, Utah 84114-6741

By Delivery or Express Mail

Division of Occupational & Professional Licensing
160 East 300 South, 1st Floor Lobby
Salt Lake City, Utah 84111

14. **Telephone Numbers:** (801) 530-6628

(866) ASK-DOPL – Toll-free in Utah
(866) 275-3675
15. **Fax Number:** (801) 530-6511

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APPLICATION FOR LICENSE or CERTIFICATE or REGISTRATION

GENERAL INFORMATION

License/Certificate/Registration Applying For: _____

Social Security Number: _____

Last Name: _____ Maiden Name: _____

First Name: _____ Middle Name: _____

Gender (Male or Female): _____ Date of Birth: _____

Have You Ever Held A Utah License Before? Yes _____ No _____

If Yes, Name of Profession: _____

If Yes, License Number: _____

PUBLIC MAILING ADDRESS

Street: _____

City: _____ State: _____ Zip: _____

County: _____

Telephone: _____

DO NOT WRITE IN THIS SECTION - FOR DIVISION USE ONLY

License/Certificate Number: _____

Date License/Certificate Approved: _____

Approved By: _____

Date License/Certificate Denied: _____

Denied By: _____

Reason For Denial/Other Comments: _____

REASONS FOR EXPIRATION OF LICENSE AND ACTIVITY SINCE LICENSED:

1. Please explain the reasons and circumstances that led to the expiration of your license.

2. Provide a written description of professional responsibilities performed while not in the practice of public accountancy.

CONTINUING PROFESSIONAL EDUCATION (CPE):

(Use additional sheets if necessary.)

Provide a chronological list and certificates of completion of continuing education programs participated in within the 12 months prior to application for reinstatement. Please include "Certificates of Completion" for each course taken with this application. Applications will not be reviewed without this documentation showing courses completed. A minimum of 80 hours of CPE is required, which shall include a minimum of 16 hours in accounting and auditing courses approved by the board, to be completed within 12 months prior to reinstatement of the license. The CPE courses that qualify for reinstatement cannot be used to qualify for any CPE required for subsequent renewals.

Date: _____

Course Title/Description: _____

Location: _____

Course Sponsor: _____ CPE Hours: _____

Date: _____

Course Title/Description: _____

Location: _____

Course Sponsor: _____ CPE Hours: _____

Date: _____

Course Title/Description: _____

Location: _____

Course Sponsor: _____ CPE Hours: _____

Date: _____

Course Title/Description: _____

Location: _____

Course Sponsor: _____ CPE Hours: _____

Date: _____

Course Title/Description: _____

Location: _____

Course Sponsor: _____ CPE Hours: _____

Date: _____

Course Title/Description: _____

Location: _____

Course Sponsor: _____ CPE Hours: _____

CERTIFIED PUBLIC ACCOUNTANT QUALIFYING QUESTIONNAIRE

Answer “yes” or “no” for each question. Do not leave any question blank.

1. _____ Have you ever applied for or received a license, certificate, permit, or registration to practice in a regulated profession under any name other than the name listed on this application?
2. _____ Have you ever been denied the right to sit for a licensure examination?
3. _____ Have you ever had a license, certificate, permit, or registration to practice a regulated profession denied, conditioned, curtailed, limited, restricted, suspended, or revoked in any way?
4. _____ Have you ever been permitted to resign or surrender your license, certificate, permit, or registration to practice in a regulated profession while under investigation or while action was pending against you by any profession licensing agency or criminal or administrative jurisdiction?
5. _____ Are you currently under investigation or is any disciplinary action pending against you now by any licensing agency?
6. _____ Is any action pending against you now by either the Federal Drug Enforcement Administration or any state drug enforcement agency?
7. _____ If you are licensed in the occupation/profession for which you are applying, would you pose a direct threat to yourself, to your clients, or to the public health, safety, or welfare because of any circumstance or condition?
8. _____ Have you ever been declared by any court of competent jurisdiction incompetent by reason of mental defect or disease and not restored?
9. _____ Have you ever been terminated from a position because of drug use or abuse?
10. _____ Are you currently using or have you recently (within 90 days) used any drugs (including recreational drugs) without a valid prescription, the possession or distribution of which is unlawful under the Utah Controlled Substances Act or other applicable state or federal law?

(Questions continue on following page.)

11. _____ Have you ever used any drugs without a valid prescription, the possession or distribution of which is unlawful under the Utah Controlled Substances Act or other applicable state or federal law, for which you have not successfully completed or are not now participating in a supervised drug rehabilitation program, or for which you have not otherwise been successfully rehabilitated?
12. _____ Have you ever been involved as the abuser in any incident of verbal, physical, mental, or sexual abuse?
13. _____ Have you ever been arrested for or charged with a misdemeanor in any jurisdiction? Motor vehicle offenses such as driving while impaired or intoxicated must be disclosed but minor traffic offenses such as parking or speeding violations need not be listed.
14. _____ Have you ever been arrested for or charged with a felony in any jurisdiction?
15. _____ Have you ever pled guilty to, no contest to, or been convicted of a misdemeanor in any jurisdiction? Motor vehicle offenses such as driving while impaired or intoxicated must be disclosed but minor traffic offenses such as parking or speeding violations need not be listed.
16. _____ Have you ever pled guilty to, no contest to, or been convicted of a felony in any jurisdiction?
17. _____ Have you ever been allowed to make a plea in abeyance for any criminal charge for which the charge was later dismissed?
18. _____ Have you ever been incarcerated for any reason in any federal, state or county correctional facility or in any correctional facility in any other jurisdiction?

If you answered “yes” to questions 13, 14, 15, 16, 17, or 18 above, you must include with your application a copy of the police report, court docket, any probation/parole officer report, and a narrative of the circumstances that occurred for EACH and EVERY arrest and/or conviction.

If you are unable to obtain any of the records required above, you must submit documentation on official letterhead from the police department and/or court indicating that the information is no longer available.

If you answered “yes” to any of the above questions, enclose with this application complete information with respect to all circumstances and the final result, if such has been reached.

A “yes” answer does not necessarily mean you will not be granted a license; however, the Division may request additional documentation if the information submitted is insufficient.

AFFIDAVIT and RELEASE AUTHORIZATION

I am the applicant described and identified in this application for licensure, certification, or registration in the State of Utah.

I am qualified in all respects for the license, certificate, or registration for which I am applying in this application.

To the best of my knowledge, the information contained in the application and its supporting document(s) is free of fraud, misrepresentation, or omission of material fact.

To the best of my knowledge, the information contained in the application and its supporting document(s) is truthful, correct, and complete; and, discloses all material facts regarding the applicant and associated individuals necessary to properly evaluate the applicant's qualifications for licensure.

I will ensure that any information subsequently submitted to the Division in conjunction with this application or its supporting documents meet the same standard as set forth above.

I understand that it is unlawful and punishable as a class A misdemeanor to apply for or obtain a license or to otherwise deal with the Division or a licensing board through the use of fraud, forgery, or intentional deception, misrepresentation, misstatement, or omission.

I understand that this application will be classified as a public record and will be available for inspection by the public, except with regard to the release of information which is classified as controlled, private, or protected under the Government Records Access and Management Act or restricted by other law.

I authorize all persons, institutions, organizations, schools, governmental agencies, employers, references, or any others not specifically included in the preceding characterization, which are set forth directly or by reference in this application, to release to the Division of Occupational and Professional Licensing, State of Utah, any files, records or information of any type reasonably required for the Division to properly evaluate my qualifications for licensure/certification/registration by the State of Utah.

Signature of Applicant: _____

Date of Signature: _____

Printed Name of Applicant: _____